



General Assembly

**Substitute Bill No. 450**

February Session, 2008

\* SB00450ENV\_\_030508\_\_ \*

**AN ACT EXEMPTING EDIBLE PLANT PRODUCTS FROM THE SALES TAX.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Subdivision (13) of section 12-412 of the 2008 supplement  
2 to the general statutes is repealed and the following is substituted in  
3 lieu thereof (*Effective July 1, 2008, and applicable to sales occurring on or*  
4 *after said date*):

5 (13) Sales of food products for human consumption. "Food  
6 products" include cereals and cereal products, milk and milk products,  
7 oleomargarine, meat and meat products, fish and fish products, eggs  
8 and egg products, vegetables and vegetable products, fruit and fruit  
9 products, edible plants, such as herbs, spices and salt, sugar and sugar  
10 products other than candy and confectionery; coffee and coffee  
11 substitutes, tea, cocoa and cocoa products other than candy and  
12 confectionery. "Food products" do not include spirituous, malt or  
13 vinous liquors, soft drinks, sodas or beverages such as are ordinarily  
14 dispensed at bars and soda fountains, or in connection therewith,  
15 medicines except by prescription, tonics and preparations in liquid,  
16 powdered, granular, tablet, capsule, lozenge and pill form sold as  
17 dietary supplements or adjuncts. "Food products" also do not include  
18 meals sold by an eating establishment or caterer. "Meal" means food  
19 products which are furnished, prepared or served in such a form and

20 in such portions that they are ready for immediate consumption. A  
 21 meal as defined in this subsection includes food products which are  
 22 sold on a "take out" or "to go" basis and which are actually packaged or  
 23 wrapped. The sale of a meal, as defined in this subsection, is a taxable  
 24 sale. "Eating establishment" means a place where meals are sold and  
 25 includes a restaurant, cafeteria, grinder shop, pizzeria, drive-in, fast  
 26 food outlet, ice cream truck, hot dog cart, refreshment stand, sandwich  
 27 shop, private or social club, cocktail lounge, tavern, diner, snack bar, or  
 28 hotel or boarding house which furnishes both lodging and meals to its  
 29 guests.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2008, and applicable to sales occurring on or after said date</i>	12-412(13)

**ENV**      **Joint Favorable Subst.**